

In the Specification

Please amend paragraph [0021] as shown below:

In Figure 2, a single crystal silicon substrate 200 is shown. A buried region 220 is implanted with oxygen ions 210 using an accelerated high-energy oxygen ion beam. This process is known as the first or base dose implant. For illustrative purposes, the SIMOX process is optimized for a nominal silicon-on-insulator layer 230 thickness of between 550 Å (angstroms) to 700 Å and a nominal BOX thickness of approximately 1350 Å to 1550 Å. The implant dose is preferably in the range of 1×10^{16} to 4×10^{17} ions/cm². The oxygen ion implantation energy is preferably between 40 and 240 KeV. The substrate temperature is kept at about 200°C to 600°C during this base dose implant step.